

MONTHLY STATE REVENUE SNAPSHOT

3 | 2019

based on the Utah State Tax Commission Monthly Revenue Summary (Report TC-23)

	Projected Growth Rate - February	Actual Growth Rate	Projected Range in Collections Through 8 Months	Actual Collections	Condition	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Jan-19
General Fund											
Sales & Use Tax	5.5%	5.6%	\$1,442,000,000 - \$1,470,000,000	\$1,457,909,433	On target	7.1%	7.2%	6.7%	5.9%	5.7%	5.6%
All Other Sources	4.3%	6.4%	\$283,000,000 - \$325,000,000	\$316,666,862	On target	12.0%	15.7%	16.2%	12.9%	8.2%	6.4%
Subtotal General Fund	5.3%	5.8%		\$1,774,576,295		8.1%	8.8%	8.5%	7.1%	6.1%	5.8%
Sales & Use Tax Set-Asides	6.7%	4.2%	\$436,000,000 - \$445,000,000	\$434,790,424	Below target range	6.9%	7.1%	7.0%	6.3%	4.2%	4.1%
Education Fund/USF											
Individual Income Tax	4.0%	-5.9%	\$2,465,000,000 - \$2,714,000,000	\$2,341,862,094	Below target range	11.2%	6.3%	6.3%	-10.0%	-7.7%	-5.9%
Corporate Tax	22.0%	37.6%	\$176,000,000 - \$256,000,000	\$248,330,447	On target	89.3%	101.6%	143.7%	64.0%	48.3%	37.6%
All Other Sources	17.4%	48.9%	\$13,000,000 - \$19,000,000	\$20,148,898	Above target range	95.7%	124.6%	58.4%	61.0%	47.6%	48.9%
Subtotal Education Fund	6.0%	-2.7%		\$2,610,341,439		18.0%	12.9%	13.0%	-4.6%	-3.9%	-2.7%
Subtotal GF/EF	5.7%	0.5%		\$4,384,917,734		13.8%	11.2%	11.1%	-0.3%	-0.1%	0.5%
Transportation Fund											
Motor Fuel Tax	2.9%	1.4%	\$234,000,000 - \$247,000,000	\$238,967,912	On target	1.9%	0.7%	3.8%	3.1%	-1.3%	1.4%
Special Fuel Tax	3.3%	3.9%	\$92,000,000 - \$98,000,000	\$95,766,156	On target	13.9%	4.2%	3.7%	7.1%	4.6%	3.9%
Other	5.5%	5.8%	\$56,000,000 - \$62,000,000	\$61,419,790	On target	7.6%	13.9%	14.7%	15.9%	10.7%	5.8%
Subtotal Transportation Fund	3.4%	2.7%		\$396,153,858		5.4%	3.4%	5.3%	5.8%	1.8%	2.7%
Total, GF/EF/USF/TF	5.6%	0.7%		\$4,781,071,592		13.1%	10.5%	10.6%	0.2%	0.0%	0.7%

SUMMARY

General and Education Fund revenue collections totaled \$4.4 billion for the first eight months of FY 2019, representing a year-over-year (YoY) growth of 0.5%. The 0.5% is a slight improvement from January's -0.1% and December's -0.3%, but far from the strong growth rates of November's 11.1%, October's 11.2%, and September's 13.8%. The current revenue target is 5.7%. With sales tax on target, and corporate tax/withholding above target, the factors behind the weak overall collections in February were increased income tax refunds (+23%) and decreased gross payments (-48%). This situation is rebalancing itself. In January, the growth rates were +33%/-52%.

GENERAL FUND

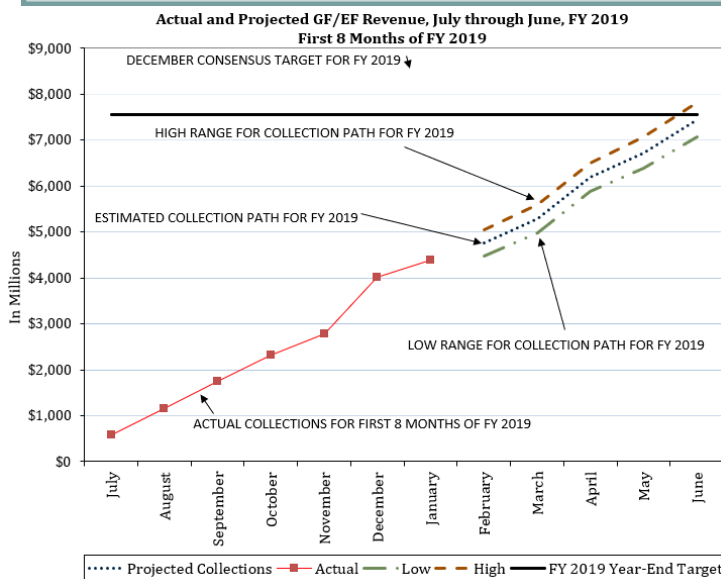
General Fund collections totaled \$1.8 billion for the first eight months of FY 2019. This represents a YoY growth rate of 5.8%. The prior month had revenue growing at 6.1%. The current consensus target is 5.3%. Overall, sales tax and the other sources to the General Fund are generally on target.

EDUCATION FUND

Education Fund collections reached \$2.6 billion through eight months of FY 2019, a YoY decline of 2.7%. As with the two prior months' results, the drop was due to abnormally low income tax payments and increased refunds from December 2018 through February 2019. This is likely related to changes caused by federal tax reform. We will have a clearer picture at the end of April, once final income and corporate tax payments are made. Overall, Education Fund revenue has been volatile this year, going from a high of +18.0% YoY in September to a low of -4.6% in December. The two most recent months, January and February, have shown the Education Fund revenue picture improving, going from -4.6% in December to -3.9% in January and -2.7% in February. The target is 6.0% YoY.

TRANSPORTATION FUND

Transportation Fund collections reached \$396 million for the first eight months (+2.7% YoY), slightly below the 3.4% target. Overall, Transportation Fund revenue growth has floated in a narrow range this year, going from a low of 1.8% in January to a high of 5.8% in December. The current growth rate of 2.7% is well within the range of the revenue target.





Revenue Summary

Final Fiscal Year 2018-2019 Through 8 Months

Actual Year-to-Date Net Revenues (in millions)				
Tax/Fee	FY2018	FY2019	Change	% Change
Individual Income Tax	\$2,489.7	\$2,341.9	(\$147.8)	-5.9%
State Sales and Use Tax	\$1,797.5	\$1,892.7	\$95.2	5.3%
Corporate Tax*	\$180.5	\$248.3	\$67.8	37.6%
Beer Tax	\$9.6	\$10.2	\$0.6	6.5%
Cigarette Tax	\$64.3	\$61.4	(\$2.9)	-4.6%
Tobacco Tax	\$16.9	\$16.9	(\$0.1)	-0.3%
Insurance Premium Tax	\$81.7	\$86.2	\$4.6	5.6%
Oil and Gas Severance Tax	\$20.3	\$20.6	\$0.3	1.3%
Mining Severance Tax	\$7.3	\$10.9	\$3.6	49.1%
Local Option Sales and Use Taxes	\$969.6	\$1,087.2	\$117.5	12.1%
Oil and Gas Conservation Fee	\$2.4	\$3.5	\$1.1	44.0%
911 Emergency Services Telephone Charge	\$24.2	\$31.6	\$7.3	30.3%
Cable/Satellite Excise Tax	\$20.5	\$19.9	(\$0.6)	-2.8%
Mineral Production Withholding	\$13.5	\$20.1	\$6.6	48.9%
Motor Fuel Tax	\$240.4	\$243.7	\$3.3	1.4%
Special Fuel Tax	\$92.2	\$95.8	\$3.6	3.9%
Aviation Fuel Tax	\$4.3	\$4.5	\$0.2	3.8%
Motor Vehicle Registration Fees	\$92.8	\$98.6	\$5.9	6.3%
Local Transportation Corridor Preservation Fee	\$15.3	\$15.8	\$0.5	3.3%
Other Motor Vehicle Taxes and Fees	\$190.4	\$190.0	(\$0.4)	-0.2%
Other Taxes and Fees	\$33.6	\$39.3	\$5.7	16.8%
Total	\$6,367.2	\$6,539.0	\$171.9	2.7%

Notes

• This report only includes state and local revenues collected by the Utah State Tax Commission and is not a complete review of state or local finances. Amounts listed on this page are totals, including earmarked amounts, collected by tax type. For state revenues compared with budgeted targets please refer to the LFA/GOMB report on state finances available at: <https://gomb.utah.gov/budget-policy/inside-utahs-budget/> or <https://budget.utah.gov>

• FY 2018 revenues are through March 07, 2018. FY 2019 revenues are through March 07, 2019.

* Includes corporate franchise and income taxes, radioactive waste, and gross receipts taxes.


Utah State Tax Commission - Tax Collections


Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 3/14/2019



		Transactions from 07/01/2017 to 03/07/2018		Transactions from 07/01/2018 to 03/07/2019				
Revenue and Refund Comparison		Fiscal Year	2018	Fiscal Year	2019			
		Fiscal Month	01 - 08	Fiscal Month	01 - 08			
♦♦♦♦ BY FUND TYPE ♦♦♦♦		----- Fiscal Year 2018 Month 01 - 08 -----			----- Fiscal Year 2019 Month 01 - 08 -----			
Categorized by Fund Type	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
Clearing	1,927,893	6,265	1,934,158	4,222,412	17,137	4,239,549	2,305,391	119.2%
Education/Uniform School	2,994,308,632	(306,460,149)	2,687,848,483	2,974,981,787	(360,173,764)	2,614,808,023	(73,040,460)	-2.7%
Fiduciary Fund	1,145,008,762	(6,590,471)	1,138,418,292	1,260,627,396	(11,137,848)	1,249,489,548	111,071,256	9.8%
General Fund Restricted	60,726,832	(74,361)	60,652,471	76,690,962	(9,614)	76,681,348	16,028,878	26.4%
General Fund Unrestricted	1,604,655,255	(27,836,014)	1,576,819,241	1,706,156,591	(48,302,412)	1,657,854,178	81,034,938	5.1%
Proprietary Fund	38,422,689	-	38,422,689	22,081,034	-	22,081,034	(16,341,655)	-42.5%
Special Revenue	27,404,811	(59,176)	27,345,634	35,133,166	(20,725)	35,112,442	7,766,808	28.4%
Transportation Fund	424,142,627	(14,114,916)	410,027,711	436,045,507	(13,685,032)	422,360,475	12,332,764	3.0%
Transportation Investment Fund	425,691,770	-	425,691,770	456,389,815	-	456,389,815	30,698,046	7.2%
Net Revenue	6,722,289,271	(355,128,823)	6,367,160,449	6,972,328,670	(433,312,258)	6,539,016,412	171,855,964	2.7%



	Transactions from 07/01/2017 to 03/07/2018			Transactions from 07/01/2018 to 03/07/2019				
Revenue and Refund Comparison	Fiscal Year	2018		Fiscal Year	2019			
	Fiscal Month	01 - 08		Fiscal Month	01 - 08			
◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆	----- Fiscal Year 2018 Month 01 - 08 -----			----- Fiscal Year 2019 Month 01 - 08 -----				
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
911 Emergency Services Telephone Charge:	24,259,972	(44,538)	24,215,434	31,556,919	(839)	31,556,080	7,340,646	30.3%
Fiduciary Fund								
Emergency Services Phone Charge	1,699,197	-	1,699,197	-	-	-	(1,699,197)	-100.0%
General Fund Restricted								
Computer Aided Dispatch	254,459	-	254,459	16	-	16	(254,443)	-100.0%
Statewide Unified E-911 Emergency Services	2,342,242	-	2,342,242	2,365,493	-	2,365,493	23,250	1.0%
Utah Statewide Radio System - Emergency Services	4,879,080	-	4,879,080	13,870,007	-	13,870,007	8,990,927	184.3%
General Fund Unrestricted								
Public Safety Answering Point - Public Safety	807,108	-	807,108	1,135,983	-	1,135,983	328,875	40.7%
Special Revenue								
Public Safety Answering Point - Local Dispatch	14,277,885	(44,538)	14,233,347	14,185,420	(839)	14,184,581	(48,765)	-0.3%
Aviation Fuel Tax:	4,322,125	(20,750)	4,301,375	4,492,064	(28,927)	4,463,137	161,762	3.8%
Transportation Fund								
Aviation Fuel Tax	4,322,125	(20,750)	4,301,375	4,492,064	(28,927)	4,463,137	161,762	3.8%
Beer Tax:	9,584,467	(1,288)	9,583,179	10,206,108	-	10,206,108	622,929	6.5%
General Fund Restricted								
Alcohol Beverage Enforcement & Treatment Account	5,597,400	-	5,597,400	5,856,043	-	5,856,043	258,643	4.6%
General Fund Unrestricted								
Beer Tax	3,987,067	(1,288)	3,985,779	4,350,064	-	4,350,064	364,285	9.1%

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 3/14/2019

◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆				----- Fiscal Year 2018 Month 01 - 08 -----			----- Fiscal Year 2019 Month 01 - 08 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee				Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
Cable/Satellite Excise Tax:				20,460,741	-	20,460,741	19,881,086	-	19,881,086	(579,655)	-2.8%
General Fund Unrestricted											
	Multi-Channel Video or Audio Service			20,460,741	-	20,460,741	19,881,086	-	19,881,086	(579,655)	-2.8%
Cigarette Tax:				64,446,493	(147,028)	64,299,464	61,521,094	(169,865)	61,351,229	(2,948,236)	-4.6%
General Fund Restricted											
	Cigarette Tax - Tobacco Prevention			7,950,000	-	7,950,000	7,950,000	-	7,950,000	-	0.0%
General Fund Unrestricted											
	Cigarette Stamp Tax			56,496,493	(147,028)	56,349,464	53,571,094	(169,865)	53,401,229	(2,948,236)	-5.2%
Corporate Tax:				238,779,038	(58,269,480)	180,509,558	304,504,061	(56,173,614)	248,330,447	67,820,889	37.6%
Education/Uniform School											
	Corporate Tax			238,779,038	(58,269,480)	180,509,558	304,504,061	(56,173,614)	248,330,447	67,820,889	37.6%
Individual Income Tax:				2,737,476,711	(247,768,852)	2,489,707,859	2,645,854,480	(303,992,385)	2,341,862,094	(147,845,765)	-5.9%
Education/Uniform School											
	Individual Income Tax - Final Payments			603,957,457	(245,067,750)	358,889,707	313,485,820	(301,049,759)	12,436,061	(346,453,646)	-96.5%
	Individual Income Tax - Withholding			2,133,519,254	(2,701,102)	2,130,818,152	2,332,368,660	(2,942,627)	2,329,426,033	198,607,882	9.3%
Insurance Premium Tax:				81,772,680	(106,878)	81,665,802	86,289,236	(51,767)	86,237,469	4,571,667	5.6%
Fiduciary Fund											
	Employers Reinsurance & Uninsured Employers			9,829,425	-	9,829,425	9,278,104	-	9,278,104	(551,321)	-5.6%
	Fireman's Pension Fund			5,024,508	-	5,024,508	1,905,033	-	1,905,033	(3,119,475)	-62.1%
General Fund Restricted											
	Fire Academy Support Fund			2,512,252	-	2,512,252	952,515	-	952,515	(1,559,736)	-62.1%
	Industrial Accident Fund			1,514,566	-	1,514,566	1,373,103	-	1,373,103	(141,462)	-9.3%
	Relative Value Study Fund			65,479	-	65,479	69,860	-	69,860	4,381	6.7%
	Workplace Safety Account			757,297	-	757,297	686,560	-	686,560	(70,736)	-9.3%
General Fund Unrestricted											
	Insurance Premium Tax			62,069,155	(106,878)	61,962,277	72,024,060	(51,767)	71,972,293	10,010,016	16.2%
Local Option Sales and Use Taxes:				976,062,226	(6,418,223)	969,644,003	1,098,077,868	(10,914,857)	1,087,163,011	117,519,008	12.1%
Fiduciary Fund											
	Botanical, Cultural, Recreational, and Zoo			32,021,060	(234,522)	31,786,538	34,905,495	(441,606)	34,463,889	2,677,350	8.4%
	Correctional Facility Sales and Use Tax			-	-	-	12,454,593	(7,039)	12,447,554	12,447,554	
	County of the 2nd Class State Hwys Projects			14,378,769	(61,499)	14,317,270	15,693,840	(97,150)	15,596,690	1,279,419	8.9%
	County Option Fixed Guideway Tax			15,917,373	(73,608)	15,843,765	17,394,751	(118,473)	17,276,278	1,432,513	9.0%
	County Option Sales & Use Tax			105,148,937	(795,127)	104,353,811	114,332,952	(1,319,783)	113,013,169	8,659,358	8.3%
	County Option Sales/Use for Highways/Public Transit Tax			19,580,812	(61,850)	19,518,962	46,206,428	(100,398)	46,106,030	26,587,068	136.2%
	Highways Sales & Use Tax			10,840,930	(55,778)	10,785,152	11,994,353	(74,598)	11,919,755	1,134,603	10.5%
	Local Sales And Use Tax			420,596,523	(3,180,650)	417,415,872	456,538,241	(5,278,762)	451,259,479	33,843,606	8.1%
	Local Trans. Corridor Preservation - 2nd Class County			1,584,186	(714)	1,583,473	1,706,787	(1,447)	1,705,340	121,867	7.7%
	Municipal Energy Sales & Use Tax			3,990,085	-	3,990,085	6,532,915	(16,116)	6,516,800	2,526,715	63.3%
	Municipal Telecommunications License Tax			17,262,263	(1,499)	17,260,765	16,751,903	(2,359)	16,749,544	(511,221)	-3.0%
	Public Transit Tax			182,469,333	(1,518,926)	180,950,407	198,455,811	(3,154,206)	195,301,606	14,351,199	7.9%
	Resort Communities Tax			16,226,745	(160,480)	16,066,265	17,497,564	(100,443)	17,397,121	1,330,856	8.3%
	Rural County Hospital Tax			4,234,647	(22,358)	4,212,289	4,755,951	(21,909)	4,734,042	521,754	12.4%
	State Highways Projects - Fixed Guideway			1,341,926	-	1,341,926	1,441,111	-	1,441,111	99,185	7.4%
	Town Option Sales & Use Tax			6,865,765	(27,787)	6,837,978	7,379,272	(28,816)	7,350,456	512,477	7.5%
	Transient Room Tax - County			42,286,851	(103,768)	42,183,084	45,655,634	(56,317)	45,599,317	3,416,234	8.1%
	Transient Room Tax - First Class County Fund			2,179,703	-	2,179,703	2,288,020	-	2,288,020	108,317	5.0%
	Transient Room Tax - Municipality			8,172,348	(16,927)	8,155,421	9,777,643	(5,691)	9,771,952	1,616,532	19.8%
	TRCC Restaurant Tax			35,859,442	(79,111)	35,780,331	39,451,677	(66,447)	39,385,230	3,604,899	10.1%
	TRCC Short Term Leasing Tax - Tourism			11,954,424	(542)	11,953,882	12,808,178	(1,515)	12,806,664	852,782	7.1%
	TRCC Transient Room Tax - Tourism			1,788,572	(7,014)	1,781,559	1,864,197	(1,438)	1,862,760	81,201	4.6%

Utah State Tax Commission - Tax Collections
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◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆	----- Fiscal Year 2018 Month 01 - 08 -----			----- Fiscal Year 2019 Month 01 - 08 -----			Net Amount Change	Net Change%
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue		
Special Revenue								
Qualified Emergency Food Agencies Fund	254,168	-	254,168	254,168	-	254,168	-	0.0%
State Imposed Mass Transit Tax	2,963,847	(14,635)	2,949,213	3,195,694	(17,452)	3,178,242	229,029	7.8%
Transportation Fund								
State Highways Projects - 2nd Class County	1,115	(1,428)	(313)	3,192	(2,894)	298	612	
State Highways Projects - Public Transit Tax	18,142,400	-	18,142,400	18,737,498	-	18,737,498	595,098	3.3%
Local Transportation Corridor Preservation Fee:	15,329,469	-	15,329,469	15,840,531	-	15,840,531	511,062	3.3%
Fiduciary Fund								
County of the 1st Class State Highways Projects	3,160,681	-	3,160,681	4,443,217	-	4,443,217	1,282,537	40.6%
Local Trans. Corridor Preservation - 1st Class City	1,265,691	-	1,265,691	101,102	-	101,102	(1,164,589)	-92.0%
Local Transportation Corridor Preservation - MV	10,903,097	-	10,903,097	11,296,211	-	11,296,211	393,115	3.6%
Mineral Production Withholding:	13,949,915	(421,818)	13,528,098	20,156,662	(7,764)	20,148,898	6,620,800	48.9%
Education/Uniform School								
Mineral Production Tax Withholding	13,949,915	(421,818)	13,528,098	20,156,662	(7,764)	20,148,898	6,620,800	48.9%
Mining Severance Tax:	7,338,093	-	7,338,093	10,940,585	-	10,940,585	3,602,492	49.1%
General Fund Unrestricted								
Mining Severance Tax	6,065,764	-	6,065,764	9,306,366	-	9,306,366	3,240,602	53.4%
Special Revenue								
Mining Severance Tax Permanent State Trust Fund	1,272,329	-	1,272,329	1,634,219	-	1,634,219	361,890	28.4%
Motor Fuel Tax:	242,994,361	(2,576,892)	240,417,469	245,949,652	(2,218,860)	243,730,793	3,313,323	1.4%
General Fund Restricted								
Boat Fuel Tax	3,013,818	-	3,013,818	2,925,959	-	2,925,959	(87,859)	-2.9%
Off Highway Vehicle Fuel Tax	1,748,235	-	1,748,235	1,836,922	-	1,836,922	88,687	5.1%
Transportation Fund								
Motor Fuel Tax	238,232,308	(2,576,892)	235,655,417	241,186,772	(2,218,860)	238,967,912	3,312,495	1.4%
Motor Vehicle Registration Fees:	92,754,807	-	92,754,807	98,635,087	-	98,635,087	5,880,280	6.3%
General Fund Restricted								
Boat Registration Fees	992,735	-	992,735	975,354	-	975,354	(17,380)	-1.8%
Motor Vehicle Safety Impact Restricted Account	361,441	-	361,441	1,801,436	-	1,801,436	1,439,995	398.4%
Off Highway Vehicle Registration Fees	1,406,336	-	1,406,336	1,811,880	-	1,811,880	405,544	28.8%
OHV Registration Fees	112,259	-	112,259	118,308	-	118,308	6,049	5.4%
Snowmobile Registration Fees	282,838	-	282,838	349,785	-	349,785	66,947	23.7%
Proprietary Fund								
Land Grant Management Fund Registration Fees	(134,852)	-	(134,852)	120,729	-	120,729	255,581	
Transportation Fund								
Aircraft Registration Fees	970,730	-	970,730	1,115,223	-	1,115,223	144,494	14.9%
Motor Vehicle Registration Fees	30,001,666	-	30,001,666	31,395,524	-	31,395,524	1,393,858	4.6%
Motorcycle Safety Fees - Dedicated Credit	254,525	-	254,525	265,886	-	265,886	11,361	4.5%
MV Public Safety for Highway Patrol	1,623,933	-	1,623,933	1,694,088	-	1,694,088	70,154	4.3%
Transportation Investment Fund								
Transportation Inv. Fund - MV Registration Fees	56,883,197	-	56,883,197	58,986,874	-	58,986,874	2,103,677	3.7%
Oil and Gas Conservation Fee:	2,490,956	(74,361)	2,416,595	3,489,655	(9,614)	3,480,042	1,063,447	44.0%
General Fund Restricted								
Oil & Gas Conservation Fee	2,490,956	(74,361)	2,416,595	3,489,655	(9,614)	3,480,042	1,063,447	44.0%

Utah State Tax Commission - Tax Collections
Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 3/14/2019

◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆			----- Fiscal Year 2018 Month 01 - 08 -----			----- Fiscal Year 2019 Month 01 - 08 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee			Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
Oil and Gas Severance Tax:			31,692,347	(11,392,859)	20,299,489	42,377,876	(21,815,442)	20,562,435	262,946	1.3%
General Fund Unrestricted										
	Oil & Gas Severance Tax		26,430,934	(11,392,859)	15,038,075	32,863,359	(21,815,442)	11,047,918	(3,990,157)	-26.5%
Special Revenue										
	Oil & Gas Severance Tax Permanent State Trust Fund		1,093,069	-	1,093,069	3,137,951	-	3,137,951	2,044,882	187.1%
	Revitalization Fund - Navajo		750,000	-	750,000	1,125,000	-	1,125,000	375,000	50.0%
	Revitalization Fund - Uintah Basin		3,418,345	-	3,418,345	5,251,566	-	5,251,566	1,833,222	53.6%
Other Motor Vehicle Taxes and Fees:			190,428,258	6,031	190,434,288	190,033,896	10,750	190,044,646	(389,643)	-0.2%
Clearing										
	Clearing - VADRS MV		20,003	5,789	25,792	221	10,300	10,521	(15,271)	-59.2%
	Clearing - VADRS MVED		(120)	242	122	0	450	450	329	270.3%
Education/Uniform School										
	Driver Education Fees - Dedicated Credits		4,100,614	-	4,100,614	4,263,132	-	4,263,132	162,518	4.0%
Fiduciary Fund										
	Collegiate License Plate Fees		728,311	-	728,311	741,695	-	741,695	13,384	1.8%
	Motor Vehicle Blindness Prevention Checkoff		16,366	-	16,366	19,518	-	19,518	3,152	19.3%
	MV County Collections		130,456,242	-	130,456,242	135,029,624	-	135,029,624	4,573,382	3.5%
	Other License Plate and Contributions		80,397	-	80,397	87,838	-	87,838	7,441	9.3%
	Tax Commission Suspense		15,705,148	-	15,705,148	9,665,873	-	9,665,873	(6,039,275)	-38.5%
General Fund Restricted										
	Electronic Payments Fee		4,255,066	-	4,255,066	4,215,130	-	4,215,130	(39,935)	-0.9%
	MV Automobile 45-Day Permits		2,840,083	-	2,840,083	2,894,125	-	2,894,125	54,041	1.9%
	MV Contrib - Special Group License Plates		336,218	-	336,218	383,072	-	383,072	46,855	13.9%
	MV Contrib - Voluntary Checkoffs		25,380	-	25,380	28,732	-	28,732	3,353	13.2%
	Other License Plate and Contributions		160,500	-	160,500	178,831	-	178,831	18,331	11.4%
General Fund Unrestricted										
	County Property Tax Transaction Fees		(5,817)	-	(5,817)	(4,510)	-	(4,510)	1,307	-22.5%
	DUI Impound Fees		1,103,535	-	1,103,535	982,307	-	982,307	(121,228)	-11.0%
	Misc. Dedicated Credits - Other Agencies		2,439,543	-	2,439,543	301,673	-	301,673	(2,137,871)	-87.6%
	Misc. Dedicated Credits - Tax Comm.		1,823,491	-	1,823,491	1,750,807	-	1,750,807	(72,684)	-4.0%
	MV Regist/Plate Fees - Plate, Admin Fee		2,045,882	-	2,045,882	2,519,634	-	2,519,634	473,752	23.2%
	MVED Business Regulation Fees		1,602,284	-	1,602,284	1,251,784	-	1,251,784	(350,501)	-21.9%
	Other License Plate and Contributions		312	-	312	293	-	293	(20)	-6.3%
	Search and Rescue - Dedicated Credits		192,784	-	192,784	192,722	-	192,722	(62)	0.0%
Special Revenue										
	Traumatic Head and Spinal Cord Injury Rehab		120,925	-	120,925	186,351	-	186,351	65,426	54.1%
Transportation Fund										
	DUI Impound Fees		795,194	-	795,194	718,505	-	718,505	(76,689)	-9.6%
	Motor Carrier Fee		1,383,610	-	1,383,610	670,645	-	670,645	(712,965)	-51.5%
	Motor Vehicle Control Fees		4,079,509	-	4,079,509	4,193,425	-	4,193,425	113,917	2.8%
	Proportional Registration - Highway Use Tax		4,481,242	-	4,481,242	6,103,299	-	6,103,299	1,622,057	36.2%
	Proportional Registration Fees		9,396,419	-	9,396,419	11,282,658	-	11,282,658	1,886,240	20.1%
	Temporary Permits		137,765	-	137,765	158,830	-	158,830	21,065	15.3%
	Uninsured Motorist Fees		2,107,374	-	2,107,374	2,217,680	-	2,217,680	110,306	5.2%

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 3/14/2019

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Categorized by Revenue Source / Fund Type / Tax or Fee			Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
Other Taxes and Fees:			36,881,963	(3,268,453)	33,613,510	43,060,175	(3,795,473)	39,264,702	5,651,192	16.8%
Clearing										
	Clearing - GenTax ACH		1,338,600	-	1,338,600	1,354,234	-	1,354,234	15,634	1.2%
	Clearing - GenTax Fuels		252,269	30	252,299	2,787,047	6,386	2,793,433	2,541,134	
	Clearing - GenTax Media		296,746	-	296,746	28,373	-	28,373	(268,374)	-90.4%
	Clearing - GenTax Misc.		28,891	204	29,095	53,117	-	53,117	24,023	82.6%
	Clearing - Insurance Premium		1,734	0	1,734	0	0	0	(1,734)	
	Clearing - MV Regist. Prepayments		(10,231)	-	(10,231)	(580)	-	(580)	9,651	-94.3%
Education/Uniform School										
	IIT Contributions - Invest More for Education		719	-	719	133	-	133	(586)	-81.5%
	State Transient Room Tax - Hospitality Tourism		1,636	-	1,636	203,319	-	203,319	201,683	
Fiduciary Fund										
	Car & Bus Tax		7,023,427	(328)	7,023,098	6,993,474	(714)	6,992,761	(30,338)	-0.4%
	Environmental Assurance Fee		4,350,554	(187,983)	4,162,571	5,110,146	(242,623)	4,867,522	704,951	16.9%
	Inc. Tax Contributions - Education		20,136	-	20,136	20,390	-	20,390	254	1.3%
	Inc. Tax Contributions - Election Campaign		44,888	-	44,888	47,854	-	47,854	2,966	6.6%
General Fund Restricted										
	Admin. Allowance Service Charge - Sales Tax & Misc		8,048,151	-	8,048,151	7,197,082	-	7,197,082	(851,069)	-10.6%
	Commerce Charges		268,221	-	268,221	287,324	-	287,324	19,103	7.1%
	Court Complex Fees		2,700,910	-	2,700,910	2,863,844	-	2,863,844	162,934	6.0%
	Income Tax Contrib. - Homeless, Children's Organ, Etc.		98,798	-	98,798	39,898	-	39,898	(58,900)	-59.6%
	Lubricating Oil Fee - Used Oil		392,784	-	392,784	413,026	-	413,026	20,242	5.2%
	Other Misc.		185,585	-	185,585	156,772	-	156,772	(28,813)	-15.5%
General Fund Unrestricted										
	Cigarette/eCig Licenses & Fees		10,250	-	10,250	540	-	540	(9,710)	-94.7%
	County Property Tax Transaction Fees		1,795,726	-	1,795,726	1,866,129	-	1,866,129	70,403	3.9%
	Court Fees		1,633,169	-	1,633,169	1,788,254	-	1,788,254	155,085	9.5%
	Farm Tool Tax Credit		-	(27,635)	(27,635)	-	(24,719)	(24,719)	2,916	-10.6%
	Federal Revenues & Grants		142,879	-	142,879	289,430	-	289,430	146,551	102.6%
	Misc. Dedicated Credits - Electronic Convenience Fees		544,203	-	544,203	607,164	-	607,164	62,961	11.6%
	Misc. Dedicated Credits - MV Sale of Info		104,382	-	104,382	97,344	-	97,344	(7,038)	-6.7%
	Misc. Dedicated Credits - Tax Comm.		42,870	-	42,870	35,391	-	35,391	(7,479)	-17.4%
	Other Misc.		183,439	-	183,439	403,796	-	403,796	220,357	120.1%
	Property Tax Relief Credits - Circuit Breaker		-	(3,052,738)	(3,052,738)	-	(3,531,369)	(3,531,369)	(478,632)	15.7%
Special Revenue										
	Clean Air Fund Contributions		15,304	-	15,304	18,062	-	18,062	2,758	18.0%
	Misc. Special Revenues		7,719	-	7,719	1,192	-	1,192	(6,527)	-84.6%
	Private Organ Donation Contributions		23,962	-	23,962	27,593	-	27,593	3,632	15.2%
	State Transient Room Tax - Outdoor Recreation Infrastructure		390,723	(3)	390,719	3,341,442	(2,434)	3,339,008	2,948,289	754.6%
	Suicide Prevention		-	-	-	9,383	-	9,383	9,383	
	Waste Tire Recycling Fees		2,460,703	-	2,460,703	2,409,293	-	2,409,293	(51,410)	-2.1%
Transportation Fund										
	Motor Vehicle Rental Tax		4,482,815	-	4,482,815	4,609,708	-	4,609,708	126,893	2.8%
Special Fuel Tax:			103,729,897	(11,515,846)	92,214,051	107,200,508	(11,434,352)	95,766,156	3,552,105	3.9%
Transportation Fund										
	Special Fuel Tax		103,116,267	(11,456,898)	91,659,368	106,490,203	(11,360,445)	95,129,758	3,470,390	3.8%
	Special Fuel Tax - CNG / LNG		613,630	(58,948)	554,683	710,305	(73,907)	636,398	81,715	14.7%

Utah State Tax Commission - Tax Collections
Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 3/14/2019

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Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue		
State Sales and Use Tax:	1,810,631,663	(13,107,152)	1,797,524,511	1,915,633,902	(22,934,045)	1,892,699,857	95,175,346	5.3%
General Fund Restricted								
Water Infrastructure Restricted 1/16% Sales Tax Diversion	5,133,747	-	5,133,747	11,600,230	-	11,600,230	6,466,483	126.0%
General Fund Unrestricted								
Dedicated Credits - DNR Plants/Animal Protect - Sales	2,450,000	-	2,450,000	2,450,000	-	2,450,000	-	0.0%
Dedicated Credits - DNR Watershed Rehab/Cloud Seed	650,000	-	650,000	650,000	-	650,000	-	0.0%
State Sales Tax	1,393,418,274	(13,107,152)	1,380,311,122	1,480,843,478	(22,934,045)	1,457,909,433	77,598,311	5.6%
Water & Wastewater Proj - Div of Water Rights	1,257,696	-	1,257,696	371,116	-	371,116	(886,580)	-70.5%
Proprietary Fund								
Throughput Infrastructure Fund	18,000,000	-	18,000,000	-	-	-	(18,000,000)	
Water & Wastewater Proj - Sales	20,557,541	-	20,557,541	21,960,305	-	21,960,305	1,402,763	6.8%
Special Revenue								
Qualified Emergency Food Agencies Fund	355,832	-	355,832	355,832	-	355,832	-	0.0%
Transportation Investment Fund								
Transportation Inv. Fund - 30% Sales Growth Diversion	147,536,990	-	147,536,990	145,334,774	-	145,334,774	(2,202,216)	-1.5%
Transportation Inv. Fund \$90MM	42,000,000	-	42,000,000	-	-	-	(42,000,000)	
Transportation Inv. Fund 0.05% Diversion	14,696,686	-	14,696,686	11,928,314	-	11,928,314	(2,768,372)	-18.8%
Transportation Inv. Fund 1/16% Sales Diversion	19,781,491	-	19,781,491	14,903,611	-	14,903,611	(4,877,880)	-24.7%
Transportation Inv. Fund 3.68% Vehicle Related Products	-	-	-	74,757,870	-	74,757,870	74,757,870	
Transportation Inv. Fund 8.3% Vehicle Related Products	144,793,406	-	144,793,406	150,478,372	-	150,478,372	5,684,966	3.9%
Tobacco Tax:	16,903,090	(436)	16,902,654	16,627,225	224,795	16,852,020	(50,633)	-0.3%
General Fund Unrestricted								
Tobacco Products Tax	16,903,090	(436)	16,902,654	16,627,225	224,795	16,852,020	(50,633)	-0.3%
Net Revenue	6,722,289,271	(355,128,823)	6,367,160,449	6,972,328,670	(433,312,258)	6,539,016,412	171,855,964	2.7%

The preparation of this report in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts. Actual results could differ from those estimates.

H.B. 149 from the 2018 General Session repealed the requirement of the State Tax Commission to record and deposit revenue from the markup on alcoholic beverages. Beginning FY 2019, revenues recorded to the liquor markup proprietary fund are no longer included in the TC-23 revenue report.